The Sentinel.

TUESDAY, DECEMBER 1.

An impression among many that the tide of emigration has turned towards Europe to the permanent loss of the new world, is vigorously denied by the New York Bulletin. On last Saturday the steamers which left the port of New York carried 1,855 passengers. A reporter went among them to gather data explanatory of the apparent rush to the old country. In the first place it is found that the outward flow of emigrants is not much larger than it has been for the two previous years. Secondly, the conclusion is reached on investigation that a very small proportion of outward prsengers are leaving these shores with an intention not to return. The absence is only temporary and is induced by various causes. One cause is the low rates of fare enabling many during the comparative idleness of winter to go and visit old homes, old friends and kindred. A considerable number are found to be those who pass back and forth regularly, some as agents of immigration, others of those classes whose employment is suspended in the winter, and who can save money in the cost of living by returning to friends in their native land. All these may be expected back in the spring. In short, there is coming to be a great number who regard the voyage as a light affair, and often make it both for interest and pleasure. But a small number of those who are going are dissatisfied with America, and abandoning it finally because of discouragement or ill success. On the other hand, hundreds and thousands will go to return with others brought over through their personal influence.

The comptroller of the currency presents a scheme for the resumption of specie payments which will be met with storms of denunciation from politicians of every party. It certainly is a very lovely and intricate piece of imagination, and the description of it reads like the development of one of Colonel Sellers' schemes, and one expects at the close of the comptroller's disquisition to meet with the familiar announcement, "There's millions in it!" The new plan suggests reaching a gold basis according to the old maxim that the longest way round is the shortest way across. It suggests the reduction of the greenback circulation and the issue of national bank notes to replace the legal tenders withdrawn. In due course of time the legal tenders will grow scarce, and as the national bank notes are redeemable in greenbacks, the banks will have to contract their issues to meet the demands which will be made upon them for legal tender notes. To supply the deficiency thus created the gold of the country will flow into circulation. The whole thing is very beautifully mapped out, but the ways seem so devious and involved that some of the currents of of business might possibly fail to pursue the channels traced for them by the far-seeing comptroller, and the result would be disastrous. The far-off promised good the people will look upon with dubious eye, but the immediate evil which the scheme will effect they can not fail to appreciate, namely, the increase of the power, influence and immunities of those who are at present regarded with no great good will by large classes in the community. The plan will be simply looked upon as a trick of the banking monopoly now in existence.

It is said that Mr. Voorhees represents the editor of the Sentinel as personally hostile to him. That gentleman is mistaken. The editor of the Sentinel is opposed to a great deal of his political teaching, and regards him neither in theory nor practice as a safe leader for the democracy of Indiana; but of Mr. Voorhees individually, he can only say that his knowledge is very slight and altogether pleasant. That gentleman bears about him too much tact, good nature, and personal magnetism ever to make an unfavorable impression upon a stranger. In the discussion of the senatorial question the Sentinel has not yet drifted into personalities, notwithstanding the course of Mr. Voorhees' adherents in the vile abuse of his opponents, and more especially of every one connected with this paper. The Sentinel has thus far endeavored to induce the democracy of Indiana to select a Senator on certain general principles, which will establish them in the confidence of the people, and secure them against the attacks of their rivals. The advocates of Mr. Voorhees, have, on the other hand, been simply making a campaign on the good qualities of their candidate as a friend and partizan, and through indiscriminate abuse of every political rival. The temerity with which they do this, considering the vulnerable record of their champion, is wonderful. It is another illustration of the recklessness with which those who live in glass houses are accustomed to throw stones. The Sentinel has no ambition or malice to satisfy in this matter of the choice of senator, but it has very decided opinions as to the effect of the choice which may be made upon the ultimate success of principles, which it believes to be of much more importance than the advancement of Mr. Voorhees, or any other gentleman in Indiana, or out of it.

For the past few days the magnates of the Baltimore & Ohio Railroad have had things all their own way, as far as winning golden opinions from the people is concerned. The praises of their careful management and their independence in refusing to join the Saratoga combination have rung throughout the land. The visit of Vanderbilt and other railroad kings to Baltimore was hailed with delight as a sign of the monopolists' humiliation. And now there is a chance for a reaction in favor of the venerable commodore. An old rumor has just been revived to the effect that the managers of the New York Central railroad are about to build a double-track freight road from New York to Chicago, and at the prospect of such an achievement Western producers feel a glow of incipient good-will and gratitude toward the men who contemplate such a great scheme for bringing the Mississippi Valley closer to the sea. As a matter of fact the Central Railroad will soon have four tracks in operation between Albany and Buffalo, and the first link in the new chain may be considered as formed. If Vanderbilt can not advance farther, why should not a serious effort be made to move on to meet him? Few of our people yet realize the fact that railroading is still in its infancy, and that the first important improvement in all traffic and production, namely, the division of labor, is still to be introduced in our overland transportation. No wonder that freightage is dear when freight trains are run at intervals between passenger trains, lying by on switches every few hours, and losing time and wasting propelling power in stopping and starting up again every few miles. It is difficult to overrate the delays or expenses occasioned by such a system. Conceive instead of it, the existence of a double track road built especially for freight transportation. On such a route through trains might be kept running continuously at a low rate of speed and with short intervals of time between. The expenditure of steam power would be decreased, the necessity for hundreds of hands now kept busy in shifting trains out of the way of each other would be obviated and the capacity for freightage would be rendered almost incalculable. With proper facilities for handling products at the termini such a road would go far toward solving the great problem of the age. The man that build it will reap a fortune for themselves as well as earn a peoples' gratitude.

Judge Buskirk's Decision.

A great part of the Sentinel's space to-day is taken up with the opinion delivered by the Supreme Court of Indiana yesterday, in the case of Carey Carter against the school authorities of District No. 2, of Lawrence township in this county. This case involved the much vexed question in regard to the constitutionality of any state law providing separate schools for white and colored children. The opinion of the court was written by Judge Buskirk, and it may be described as a marvel of close, hard argument, illustrated by every variety of legal learning. The decision of the court was unanimous, Judge Osborne agreeing in the reversal of the ruling of the inferior court, although, non-concurring in much of the opinion delivered. It is probable that the question will be brought before the Supreme Court of the United States for a final review.

The statement of facts in the case is very simple. Carey Carter, living in District No. 2, of Lawrence township, and having no school for colored children within reach, claims the right to send his children and grandchildren, who are of full negro blood, to the district school provided for white children. His position was sustained by the Superior Court of Marion county at its special and general terms, and their decisions are now reversed on appeal by the school authorities to the highest court of the state. The complainant, it will be observed, did not ask for the remedy supplied by the state law in such cases, but boldly chose to test the constitutionality of its provisions.

The school law of March 6th, 1865, neither taxed negroes or mulattoes for school purposes, nor made any provisions for the education of their children. It was based on old narrow prejudices. After the ratification of the fourteenth amendment to the constitution of the United States, however, a new law was passed May 13th, 1869, providing as follows:

SECTION 1. Be it enacted by the general assembly of the state of Indiana, That in assessing and collecting taxes for school purposes under existing laws, all property, real and personal, subject to taxation for state and county purposes, shall be taxed for the support of common schools without regard to the race or color of the owner of the property.

SEC. 2. All children of the proper age, without regard to race or color, shall hereafter be included in the enumeration of the children of the respective school districts, townships, towns and cities of this state for school purposes; but in making such enumeration the officers charged, by law, with that duty, shall enumerate the colored children of proper age, who may reside in any school district, in a separate and distinct list from that in which the other school children of such district shall be enumerated.

SEC. 3. The trustee or trustees of each township, town, or city shall organize the colored children into separate schools, having all the rights and privileges of other schools of the township: Provided, There are not a sufficient number within attending distance, the several districts may be consolidated and form one district. But if there are not a sufficient number within reasonable distance to be thus consolidated, the trustee or trustees shall provide such other means of education for said children as shall use their proportion, according to number, of school revenue to the best advantage.

SEC. 4. All laws relative to school matters, not inconsistent with this act shall be deemed applicable to colored schools.

If this law is consistent with the constitution of the state and with the constitution of the United States, then the case of the complainant falls to the ground as a matter of course.

The court first devoted itself to testing the consonance of the law with the constitution of the state. The sections supposed to be inconsistent with the law are thus given:

It is contended that the act in question is repugnant to section 23 of article 1, and section 1 of article 8, and they are: "Section 23. The General Assembly shall not grant to any citizen, or class of citizens, privileges or immunities which, upon the same terms, shall not equally belong to all citizens." 1 G. & H., 33.

Section 1, article VIII. (1 G. & H., 48), declares, that "knowledge and learning, generally diffused throughout a community, being essential to the preservation of a free government, it shall be the duty of the general Assembly to encourage by all suitable means, moral, intellectual, scientific and agricultural improvement, and to provide by law for a general and uniform system of common schools, wherein tuition shall be without charge, and equally open to all.

Laying down and illustrating by various citations the rules of interpretation for written instruments, the court proceeds to apply them in the discussion of the constitutionality of the law of May 13, 1869. And first, the court holds that, applying the fundamental principle that the spirit of the age in which a document is composed and the purposes of its authors must be taken into account in interpreting its meaning, it will appear that the sections of the state constitution quoted can not refer to the negroes, as at the date of the adoption of that instrument the negro was considered an inferior being, and was subject to various legal pains and disabilities. He had then only three fundamental rights acknowledged and secured to him, namely, the right to personal liberty, the right to personal security and the right to private property. Pursuing the argument the court applies another rule of interpretation, to-wit: that instruments must be considered as forming a compact and unique whole and must not be regarded in detached portions. Under that rule, the sections of the state constitution quoted, could not be brought into harmony with the rest of the instrument, save on the theory that they provided for the future elevation of the negro beyond the restrictions of the law. And finally, in the opinion of the court the rule of construction declaring that the meaning of an instrument was decided at the time it went into force, and not affected by subsequent fluctuations in public opinion, should be stringently applied. Led by this course of reasoning, the judges arrived at the conclusion that there was nothing in the state constitution which could be held to be repugnant to the law of May 13, 1869. There is something in the course of reasoning similar to that adopted in the celebrated Dred Scott decision, and the following logical deductions from the legal principles involved will seem as harsh as the celebrated phrase which forms the basis for the vile slander so often cast upon the memory of Chief Justice Taney:

There is but one construction which will preserve the unity, harmony and consistency of out state constitution, and that is to hold that it was made and adopted by and for the exclusive use and enjoyment of the white race.

* * * * * * *

In the light of the foregoing history, constitutional provisions, legislative acts and judicial constructions thereof, it is very plain and obvious to us that persons of the African race were not in the minds or contemplation of the wise or thoughtful framers of our constitution when they prepared and agreed upon the above quoted sections, or of the people of the state when they ratified and adopted the constitution containing such provisions.

In the second place the court took up the consideration of the law of May 13, 1869, with reference to the provisions of the constitution of the United States. There are several clauses which are considered as bearing upon the matter, but the two strongest are the following:

Section 2 of article 4, of the constitution of the United States declares, "that the citizens of each state shall be entitled to all privileges and immunities of citizens in the several states."

The fourteenth amendment declares

"No state shall make or enforce any law which shall abridge the privileges or immunities of citizens of the United States."

The court held in regard to the first of their provisions that, since the passage of the fourteenth amendment, the state is obliged to provide for colored children the same educational faculties hat it provides for white children; but the manner of their education is left to the state, and it is entirely optional with the state whether it shall provide eparate or mixed schools. This opinion is sustained by a recent decision of the Supreme Court of Ohio and also by a late Virginia decision, which, however, arrives at the same conclusion by a different course of argument. As to the clause of the fourteenth amendment, quoted above, the decision of the Supreme Court of the United States in the New Orleans slaughter house cases is binding authority. It was held in those cases that the amendment created a new citizenship not before existing, namely, citizenship of the United States as contra-distinguished from, and independent of the citizenship of a state, and the amendment was designed merely to protect the rights of a party as a citizen of the United States, and not to control in any way those rights or privileges which he enjoyed as a citizen of the state. Under such an interpretation the clause could not apply in the present case. The court holding that "it is a 'familiar rule of the constitution of the 'union, that the sovereign powers vested in 'the state governments by their respective 'constitutions remain unaltered and unim-'paired, except so far as they were granted 'to the government of the United States," declares the sovereignty of the state curtailed by the constitutional amendments in the following particulars:

1. The state can not in the future, while a member of the Federal Union, change her constitution so as to create or establish slavery or involuntary servitude, except as a punishment for crimes whereof the party shall have been convicted—thus protecting the new class of citizens, i. e. negroes and mulattoes, from being again reduced to slavery.

2. The state can not deny to, nor deprive a citizen of the United States, i. e., any negro or mulatto, of those national rights, privileges or immunities which belong to him as such citizen.

3. The state must recognize as its citizen any citizen of the United States, i. e., any negro or mulatto, who is or becomes a bona fide resident therein.

4. The state must give to such, i. e., to such negro or mulatto who is or who becomes a bona fide resident therein, the same rights, privileges and immunities secured by her constitution and laws to her other, i. e., to her white citizens.

This doctrine is a broad and liberal one, and the following conclusions of the court apply it fairly:

The legislature, under our state constitution as it existed without the limitation imposed upon the sovereign power of the state by the 14th amendment as hereinbefore stated, had the power to provide for the education only of the white children of the state; but since its ratification no system of public schools would be general, uniform and equally open to all which did not provide for the education of the colored children of the state. It being settled that the legislature must provide for the education of the colored children as well as for the white children, we are required to determine whether the legislature may classify such children, by color and race, and provide for their education in separate schools, or whether they must attend the same school without reference to race or color. In our opinion the classification of scholars, on the basis of race or color, and their education in separate schools, involve questions of domestic policy which are within the legislative discretion and control, and does not amount to an exclusion of either class. In other words, the placing of the white children of the state in one class and the negro children of the state in another class, and requiring these classes to be taught separately, provision being made for their education in the same branches, according to age, capacity or advancement, with capable teachers, and to the extent of their pro rata share in the school revenue, does not amount to a denial of equal privileges to either, nor conflict with the open character of the system required by the constitution.

The result of the litigation is that the complainant can compel the state to furnish education for his children, but can not dictate the manner in which it shall be done. It would be presumption on the part of the Sentinel to attempt either criticism or eulogy of a legal argument so able, so learned, so elaborate and so carefully considered as this opinion; but it may not be inappropriate, to say that this journal can not acknowledge the force of that part of the argument, which holds that the provisions of an instrument framed years ago must be interpreted in the light of the opinion then prevailing, to the exclusion of the opinions now in existence. As far as possible the written words should be considered as growing wider and deeper in meaning and more liberal in sentiment with the spirit of the times. It should not be asked, "did the men of that age include a particular 'class in some noble declaration of rights," so much as "did they cut off that class so 'that our broader sympathy can not include 'it?"

Tobacco and Whisky—Revenue and Repudiation.

A great deal of the Sentinel's space this morning is taken up by a series of interesting interviews with the leading tobacconists and distillers of Terre Haute, Evansville, Louisville and Cincinnati, giving accurate details in regard to the whisky and tobacco trade, and furnishing at the same time the views of the men most interested in the operations of the revenue laws in regard to the currency, taxation and repudiation.

The reason why the Sentinel sent a special reporter abroad to investigate this matter is a very simple one: It is well known that the sources of internal revenue consist mainly of taxes levied upon distilled and fermented liquors and tobacco. The various other means of making the people contribute to the support of the government in the performance of every act of their daily life, from the burning of a match to the making of a will, have been abandoned and now only a few dangerous luxuries are taxed heavily for revenue. Figures will tell the story more plainly than words. For the year ending June 30, 1874, the whole internal revenue of the United States amounted to $102,644,746 98. Of this sum the tax on distilled spirits produced $49,444,090; the tax on fermented liquors, $9,304,679 72; and the tax on tobacco, $33,024,287 62. From all sources other than spirits and tobacco and fermented liquors only $10,653,101 79 were received. No comment upon such a showing is necessary. As a consequence of the fact that the men engaged in the manufacture of spirits and the dealers in tobacco were so heavily and so exclusively taxed, it became the fashion to denounce the revenue laws as making unjust sectional discrimination against Southern and Western products. Reports were also spread representing the distillers and tobacconists as the mortal enemies of the present system of taxation; and not only that, but the peculiar enemies of what rendered taxation necessary, namely, the national debt. In fact it was said the majority of men engaged in these branches of business were either openly repudiationists or that they secretly favored all such measures as might lead to the rejection of the national obligations, and the consequent liberation of trade from government surveillance and harrassing revenue duties. It was easy to believe that if any class in the community favored repudiation, that class upon which the main burden of the public debt seemed to come, would do so.

To test the question the Sentinel dispatched a reporter to neighboring cities, largely interested in the tobacco and liquor trade—Terre Haute, Evansville, Louisville and Cincinnati. It assumed that the manufacturers and dealers of those places might be taken as fair representatives of those similarly engaged throughout the country. The result has been gratifying in the extreme. While the several gentlemen with whom the Sentinel reporter held interviews differed in their views on most of the topics discussed, it is plain that they all take the strongest grounds against anything in the shape of a repudiation of the national debt. Even those who regard the tax as oppressive and making necessary a great deal of capital and an enormous risk, stand fast for a fair payment of the debt, which is the cause of the tax. There is an equal unanimity in the spirit of content with which they all look upon the present condition of affairs as affecting their own interests. Mr. Holman, of Terre Haute, who thinks that it would be a great advantage to the trade to remove the present tax; Mr. Bingham, of Evansville, who is of the opposite opinion, on the ground that there is more money to be made in handling a ten dollar article than a ten cent article; Mr. Buchanan of Louisville, who declared that his business went along just as smoothly as though there was no tax upon it; Mr. Shirley, who hoped the tax would be maintained in some shape; and Mr. Gaff, of Cincinnati, who declared that free alcohol might be made cheap enough for fuel—all agreed in their seeming satisfaction with the way things are going. They certainly appear to have no desire to shirk their share of the work of paying government expenses. Their answers on this point suggest many topics for discussion which can not be touched upon at present.

As to the incidental question of inflation and the repeal of the gold law of March 1869, there was almost as much unanimity of opinion, and some of the declarations made were more terse and strong, than overworked editors are apt to hit upon. Mr. Holman said:

In the event of inflation we might have some loose times again, and then we would have to go through the right times again. We had better go slow and make sure of it this time. History shows that inflation inflicts its own punishment.

Said Mr. Bingham with equal pith and vigor:

Repudiation of government debts means a repudiation of individual obligations. Again, as to inflation, I think it would be bad policy This government can certainly pay its interest and let future generations, those who shed no blood, shed the money to pay the principal of the debt.

Again he said:

If the nation were disposed to dishonor itself by a repudiation of its plighted faith, I know of no tribunal that could force our government to do otherwise, unless foreign nations should compel it to come to time at the point of the bayonet. They would be justified in this course in the interests of the holders of bonds in foreign countries. If an individual refuses to meet his obligations he should be, and is, forced to do so by the law, which has the power, and the same should be true of nations. I think there are thousands of widows and orphans who have got their all invested in these bonds, and I think it would be an outrage to pauperize them.

Mr. Buchanan said very neatly:

I am in favor of a return to specie payment, just as a sick man gets well, by gradual recuperation. We must contract the currency.

And he added this opinion in regard to the failure of inflation measures last winter:

If the currency had been inflated, as proposed by the last Congress, but failed to prevail over the presidential veto, more than that amount of foreign capital would have been withdrawn from the country, and much more would have been withheld that subsequently did come here that would have remained there had that measure prevailed.

But even more admirable than this or his denunciation of the repeal of the gold law is his description of the effect of the election at the South. He said:

We feel here that the past and present lethargy in trade, since the panic set in, is due more or less to the lack of confidence that has existed at the South. The whole country has been in the condition of the human system when diseased in one part. The whole can not be healthy until the diseased part has been healed. The South is improving in consequence of the election, which had wonderfully restorative effect, and now the country may be considered convalescent.

Mr. Steinberg gave the opinion furnished by good upright and downright common sense when he said:

The people think gold and silver is the only real standard of value, and if we could again get coin into circulation then popular confidence would be restored. Then again I would like to see more money if it would give poor people work. If they can stand the hard times a little longer, however, it will be the better for them and for us all at last.

In Mr. Gaff, of Cincinnati, the whisky king of the United States, it will be seen, however, that the Sentinel reporter met a true disciple of the Enquirer. He believed in more paper money, in the payment of the debt in paper, and in the issue of a few hundred millions additional greenbacks to pay for a grand system of internal improvements.

On the whole, the result of these various interviews may be taken as highly favorable to the good sense, integrity and patriotism of the dealers in liquor and tobacco; and henceforth any rumors that open or covert repudiation is to receive support from them as a class may be allowed to "pass by us as the idle wind."

The safe burglary trial at Washington has come to the conclusion at which everybody supposed it would arrive, namely, a disagreement of the jury. Legal machinery has now become so complex, that, with able counsel, a prisoner is almost always certain of avoiding a conviction, if not securing an acquittal. There are so many legal quibbles that can be employed, and so many tricks of oratory that can be made use of to fill a jury full of doubts, that it is only in very rare cases that the twelve good men and true can be brought to a harmonious conclusion. Indeed, it a case is one that has created much public discussion, or that enlists the prejudices of men, or that involves the interests of parties, it is very apt to end as it begun, with the prisoner unconvicted and unvindicated. The celebrated trial of the safe burglars at Washington was one which could hardly, in any event, result in conviction. The guilt of the parties accused involved a degree of reckless iniquity unfamiliar in American politics. It presupposed a deliberate plan on the part of government officials, some of them the trusted agents of the secret service, to ruin the character of a respectable citizen by working up a false burglary, and accusing him by suborned witnesses of an active part in it. Moreover, the conspiracy involved the guilty knowledge of Boss Shepherd, and perhaps, horresco referens, the complicity of the president himself. The villainy of the whole scheme was so preposterous that it would naturally take a great deal of evidence to prove the existence of the plot. Then, even granting the guilt of the accused and the strength and consistency of the testimony against them, there were circumstances attending the trial which would naturally upset the equilibrium of any jury. Much of the evidence was given by accomplices in the crime, and by some minds their testimony is taken as disproof of the facts they swear to. Again, the arrest of Hayes for perjury in the midst of the proceedings must have served to break down his credibility if it came to the ears of the jurors, as it probably did at a subsequent period. And, finally, the consideration with which the accused were treated, their local repute, and the fact that they went from the prisoners' dock to the parlors of the White House as honored guests—all these circumstances must have had an influence. It is no wonder that so many of the jurymen failed to make up their minds to convict. Their action can be explained without supposing them guilty of corruption, although bribery would not have been spared if necessary. On the other hand, there was reason enough in the testimony against the accused—all the direct and circumstantial evidence which was brought to bear—to afford to some minds sufficient grounds for a verdict of guilty. Take the matter all in all, and the public will rest satisfied with the result attained. It leaves Harrington and the District of Columbia ring branded with the suspicious declaration, "Not Proven," with which a Scotch jury is wont to express its doubts of the prisoner's innocence. For the people that will be a grave accusation. In commenting upon the end of the trial, however, it does not become any honest journal to pass over in silence the bullying, browbeating and quarrelsome demeanor of the lawyers, and the unjust and dangerous devices resorted to by official parties to break down the prosecution. Gen. Grant's friends will now need more than his invitation to a social entertainment as a certificate of character. They will require one of those elaborate letters of eulogy with which he has been accustomed to dismiss advisers whom the people no longer trust.

A STATEMENT REFUTED.

GEN. SHERIDAN ON THE BLACK HILLS—HE DENIES THAT ANY MINERS ARE THERE.

WASHINGTON, Nov. 27.—The secretary of war to-day forwarded the following telegram from Gen. Sheridan to the secretary of the interior:

CHICAGO, ILLS., Nov. 27.

To Brig.-Gen. Townsend, Washington:

I wish to relieve the honorable secretary of war from any apprehension coming from a false statement going the rounds of some Eastern papers, reporting that miners are at work in the Black Hills. It is possible that the report may have originated from the recent discovery of gold 40 miles north of Laramie City, on the Union Pacific railroad, where many miners have gone. This place is at least 200 miles southwest of the Black Hills. [Signed] P. H. SHERIDAN, Lieutenant-General.

THE LUXURIES OF LIFE.

[Concluded from First page.]

anybody else, because it bears upon all, but more heavily upon some than upon others. The man who thinks he is getting out of it by not using it, is mightily mistaken. Take the tariff which, while it is not a direct tax upon the people at large, it bears more or less upon all. None understand this better than the English people, who pay well posted and popular writers and orators to explain it in print and upon the rostrum. We can send cologne spirits to Europe

FREE OF EXPORT DUTY,

but can not ship it there and compete with the distillers in the Old world, because the price of labor and the material from which they manufacture, is so cheap. Now as for paying the public debt, that end must be attained by economy and industry, that is the way individuals get out of debt. You see we have been living on borrowed money to prosecute the war, states and counties to build railroads, cities for public improvements, and individuals with which to speculate—and wildly in some cases—and now

WE ARE ALL IN TROUBLE

and we can not now borrow any more money from Europe.

R.—In the event of inflation will not those bonds now held in Europe come back to plague us?

Mr. G.—Then pay them in greenbacks. If I was a creditor of the United States, and she should say she was taking up her bonds by issuing greenbacks, and thus getting rid of paying her interest, and would thereby be able to pay me my debt as a creditor, I would feel safe.

R.—Do you think the country will ever get back to a specie basis of doing business?

Mr. G.—I hope not. I think it is just as

UNNECESSARY TO HAVE SPECIE

as it is to make flour, or iron, or anything else a legal tender.

R.—Upon what basis shall we do our business with foreign countries then?

Mr. G.—Just the way we are doing it now.

R.—By paying the difference in exchange?

Mr. G.—Just as long as we get gold from them for what they purchase, we get that much more for it. You give me a gold dollar for what I produce, and then I turn around and get that back again, I can not conceive that I will lose anything in the operation.

R.—What have been your political principles in the past, and what at present.

Mr. G.—A democrat for the last fifteen or twenty years, since the old whig party went to wreck.

R.—Is there any difference in the business in this state and the state of Kentucky?

Mr. G.—Kentucky, you know, can not compete with us on account of our having cheap corn, cheap transportation, etc. The only way she has been able to sustain herself was by making what she calls bourbon,

SOUR MASH,

whisky and getting a higher price for it.

Thanking Mr. Gaff for his courtesy in having taken up his valuable time to grant an interview the reporter withdrew, taking the first train for home, having spent but a couple of hours in the Mill Creek valley, having in less than a third of the time interviewed the largest and best known distiller in the country, all of which he respectfully submits to the public.

FIRST OPINION.

ATTORNEY GENERAL BUSKIRK ON TAXES.

AN INTERESTING DECISION OF THE ATTORNEY-GENERAL—INTERESTING TO COUNTY OFFICERS AND TAX PAYERS GENERALLY.

OFFICE OF ATTORNEY-GENERAL,
Nov. 25, 1874.

Hon. James A. Wildman, Auditor of State:

DEAR SIR:—Your letter of the 24th inst. is received, in which you inquire as follows: Should a penalty of ten per cent. be added to the unpaid second installment of taxes after November 12th, where the first half was paid on or prior to the third Monday in April; and if the penalty is added, can the real estate be advertised and sold when there has been no opportunity to make the taxes out of personal property?" In my opinion, your first question should be answered in the affirmative, and your second in the negative. The act approved December 21, 1872, provides, as follows: "Sec. 155. In case any person shall refuse or neglect to pay the tax imposed on him, the county treasurer shall, after the third Monday in April, levy the same, together with ten per centum damages, etc." This act provided for the payment and collection of the taxes due for the entire year, in one sum. The act approved March 8, 1873, Sec. 1. provides "that each person or tax-payer charged with taxes on a tax duplicate in the hands of a county treasurer, may pay the full amount of such taxes on or before the third Monday in April, or may, at his option, pay one-half thereon on or before the said third Monday in April, and the remaining half on or before the 15th day of November following." The same section contains a proviso, "That in all cases where as much as one-half of the amount of tax charged against a taxpayer shall not be paid on or before the third Monday in April the whole amount charged shall become due and be returned delinquent and collected as provided by law." I understand your inquiry, therefore, to be predicated upon the assumption that the one-half due as the first installment in April has been paid in full. The act approved March 8, 1873, was intended for the relief of taxpayers by permitting them to divide the burden of their annual taxes into two payments, at their option. It was not intended, manifestly, to place any obstacle in the way of the collection of taxes. Such would be the effect, however, if it should receive such a construction that taxpayers could

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the one-half of their annual taxes due in November, and no penalty be added. Such a construction should not be given, unless plainly required by the terms of the act. And this is not the case in this instance The repealing clause of the act of 1873 provides "That all acts or parts of acts, conflicting with the provisions of this act, be, and the same are, hereby repealed." The provision by which tax payers are permitted, at their option, to discharge their taxes in two installments, is simply an extension of time for the payment of one-half of the sum which the tax payer owes. It is not in conflict with section 155, of the act approved December 21, 1872, as quoted supra. On the contrary, they are to be construed and enforced together. As to your second inquiry, it is true that inasmuch as the statute provides for the sale of real estate on the second Monday in February the time is so brief, after the November installment shall have become over due, as to make it inconvenient for the treasurer to levy upon and sell personal property within the requisite period before the sale of real estate. But this is one of those inconveniences which sometimes occur as the result of legislation, especially where, as in the instance before us, two statutes are enacted upon the same subject-matter, with different and distinct objects in view. The remedy for such inconveniences, however, is with the legislature, and not with the courts. The inconvenience under consideration can not alter the requirements of statutory enactment and judicial determination, that the personal property of the taxpayer first must be levied upon and sold before there can be a lawful sale of his real estate.

C. A. BUSKIRK,
Attorney General.